App.F.IX-4]

1925-26 Bill File No. 27-28

Previous References.. (Nil) Serial Nos. 1-6 & 8

Later references.
as 73-87-96; 133, 140, 141, 150, 155, 165, 173, 179, 184, 185, 189

GENERAL & REVENUE SECRETARIAT

Serial Nos.

Part B for December

SUBJECT

Petition of 24 Ryots from the Honorary Superintendent
Sri Pada Kalyanamu Mata, Nuwara Eliya regarding
that the Mata Dharmasala in the Devale
Nuwara may be exempted from payment of Bill Tax

No. L 4132 - 8 Ryots of Nuwara Eliya Municipality
Chairman had considered that the Dharmasala
is not liable to be taxed.

eneral and Revenue Secretariat.

File.No. 27

Serial No. 1

Petition dated 29.6.25 from
The Hony. Superintendent
Shri Parvatala Sivasamy Nayudu
Mayor

Requests that the Hotel Shanmugha situated in the Beach Road Mayor may be exempted by the Mayor etc. etc. from payment of Municipal tax.

1 As per proviso (a) to section 59 of Municipal Regulation, buildings used for charitable but not for residential purposes are exempt from Municipal Taxation.

2 Apart in this of the fact may. that part of the Hotel with which that portion of the building in question, are occupied by some low paid servants of the Hotel who can not afford to pay rent for private quarters in the Town, it is a point for consideration, whether the 'purpose' for which the building is reported to be used can really be recognised as 'charitable' within the meaning of 'exemption' provided for above.

3 Perhaps the building may be exempt from taxation except the portion occupied by servants, which may be taxed as usual.

Serial No.

4. Draft calling for a report from the Deputy Commissioner, Shahpur.

[illegible] 5) Under Proviso (a) to Section 59 of the Baptist Charitable Institutions Act, 1890, Charitable Institutions shall not be assessed for residential purposes & entitled thereto to exemption from taxes. It does not seem that a part exemption can be granted in respect of the same building. If so, does the Revenue Department consider this residence for charitable purposes when the building may be exempt from taxation.

The report may perhaps be called for.

[illegible] 28/5/25

[illegible] 28.5.

[illegible] 28.5.25

[illegible] 28.5.25

6) Draft already put up in the file may be passed for issue. [illegible] 28/5/25

641/21/7

Note—Contin- [illegible]

1312

General and Revenue Secretariat. | File No. 419

Serial No. 2

1925 10.8.25

To The President Municipal Council Mysore.

Forwards the petition from the Hony Secty Sree Parakala Swamy Mutt. Mysore. for report.

No. 414 Dated 18.8.1925

The president. Municipal Chairman is requested the report called for in serial 2 above.

1/ The president reports that all the building in question is being admittedly used for residential purposes no exemption is possible under Section 59 of the Mal Regulation.

All the matters referred to by the petitioner in Council to have no bearing on the question now under consideration.

3/ The petition will. if agreed be rejected accordingly.

4/ Refer para 3 supra.

P.B. 24/8/25 24.8.25 L. Narasimha Murthy 28/8/25

5/ There is no petition as in file. Send for it from the PC.

24.8.

GENERAL 1st AUG. 1925 SELF GOVT. BRANCH

SECRETARIAT

Note.—Contn. Sheet

General and Revenue Secretariat

File No. 1-12/1-25 of 192 [App. 3/III—2

Genal No

GENERAL & REVENUE SECRETARIAT
SEP 1925
LOCAL SELF GOVT. BRANCH

5

16/ Draft as per para 15 supra is put up 17/ J.S. 31.8.25

BOB 29/8/25

no L 1755 of 5.9.25. To President city municipal corporation. Request to return the original petition forwarded for report from the Agent vide Mutts No 119 dated 2.9.25.

In continuation of his petition (sl 1) forwards his further representation in the matter that the building in question is not used for residential purposes

18/ This will await the return of the original petition called for, with reference to para 15 ante supra.

19/ Then issue reminder

BOB 18/9/25 18.9.25 21/9

From the President ellore municipality no. 724 dated 21.9.25.

Returns the original petition called for in serial 4 supra.

Encl I

Encl II

19/ The president of the ellore city municipal council reports that:

(i) as the building in question is being admittedly used for residential purposes no exemption is possible under section 59 of the municipal Regulation

WD 0569—GPB—40,000—31-7-26

App. F. III—2]

File No. of 192

General and Revenue Secretariat

Serial No.

Note—Contn. Sheet

Serial No

Part III

(ii) the Nirupa (Sanad) referred to by the petitioner is said to have no bearing on the point now under consn.

2(3) But the Agent to the Mutt in his further representation (serial 5) states that (i) the building in question is not used for residential purposes nor any rent is being collected from those persons of the Mutt who occupy it temporarily (ii) the building is used for charitable purposes and as ceremonial occasions for accommodating the Mutt Visitors. (iii) for the last 30 years with existence the building was not taxed by the Municipality.

2(1) For orders with reference to paras 5 & 15 of the Notes.

DSB HMK
8/10/24-6/10/1925

2(4) Under proviso (a) to Section 59 of the Municipal Regulation, buildings used for charitable purposes are exempt from House taxation, other than Sanitary fees or a water rate except when they are used for residential purposes. The Asst City Munl Counsel considers that the occupation of the building by the servants of the Mutt has to be considered as contrary to it & a

Not

Serial No

building used for residential purposes & hence making it liable to taxation. The Municipal authorities say that they don't derive any profit out of the occupation by servants. That the occupation is only temporary & profit is due to insufficiency of accommodation in the Hotel, Hostel & that the building is also used for accommodating visitors on ceremonial occasions.

2) [illegible] . The question of profit does not find a place in the Regulation. Whether the evidence of the kind specified above would bring the building under Municipal taxation is for Consideration. Even charitable institutions which are considered Charitable institutions wherein sometimes servants have to be accommodated would then be liable to taxation

[illegible]

[illegible] 28/7/40.

3) As this is a matter of interpretation of the provisions of the Regulation, the Municipal Branch may be consulted, or the party may be asked to get a decision from a Court of Law if required.

[illegible] 28/7/40

General and Revenue Secretariat | File No. | of 192 .

Serial No

The papers relate to the appeal preferred by the Mutts against the levy of municipal taxes on the Mutts.

The facts are that the Dharmasala belonging to Sri Parakalaswami Mutts is used by the Servants of the Mutts & also by visitors to the Mutts on ceremonial occasions.

The question is whether Dharmasala can be considered as one used for residential purposes within the meaning of proviso to Sec 89 of the Municipal Regn. The exact wording is or used for charitable but not residential purposes.

The word residence connote continuance in a given place of regularly staying at a place. Hence temporary occupation by servants of the Mutt cannot be said to be 'for residential purposes'.

Therefore from the context & the meaning to be of the expressions used seems to be that the property to wit, building let apart for charitable purposes is used by others who are not paying any rent therefor, is exempt from taxation but not the building used by the owner for his own abode is not allowed to be used by others.

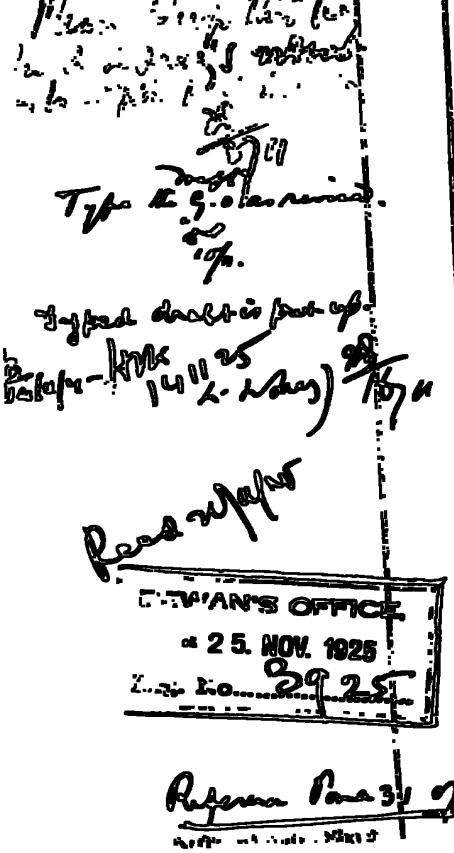
In the present case, the building is a Dharmasala built for & to be used by visitors & is used for Charitable purposes not used as a permanent abode to the exclusion of travellers. Case is, I think, not liable to taxation.

28th Oct 1925. Dewan.

...NG OFFICE. 14 OCT 1925 No. 2431

General and Revenue Secretariat | File No. | of 192

Serial No



[App. F. III-2

General and Revenue Secretariat | File No. | of 192

Serial No

(1) A revised draft is put up

BB 3/12/25 — L.M.S. 3/12 — 3/12

I suggest we publish the letter as it contains details of the Dewan.

DEWAN'S OFFICE
RECD. on 7 DEC. 1925
Ext. No. 4210

3/12 — 3/12

Issued.

No. L 4132 dt. 8/12/25. To Mr. Narbheram Esq. B.A., LL.B. President City Municipal Corporation. States that Govt. consider that the Ordinance is not desirable to be issued.

BB 10/12/25 — B.

Notes—Contn. Sheet

ML 27-25-1

No 608 00233

Sree Parakala Swamy Mutt,

Mysore 29 - June 1925.

Dept 30/6/25.

From

The Honorary Superintendent,

Sree Parakala Swamy Mutt,

Mysore.

& REV. SECTT. Br. L 2. JUL. 1925 No.

GENERAL & REVENUE SECRETARIAT 42L 3 JUL. 1925 LOCAL SELF GOVT. BRANCH

The Secretary to the Mysore Government,

Local and Legislative Departments,

Bangalore.

Sir,

In submitting herewith copies of correspondence regarding the assessment of Municipal Tax on the Mutt's Dharmasala, I am directed by His Holiness Sree Parakala Swamy to request that you will be so good as to place the matter before the Government and to kindly obtain their orders exempting the Mutt from paying the tax referred to.

The Dharmasala in question is situated on the Subrayan Tank, Dewans Road, Chamarajapet, Mysore, and is used by the Mutt disciples when they visit this place from other parts and portions of it are occupied by some low-paid-servants of the Mutt who cannot afford to pay rent for private quarters in the town. The building is solely utilised for charitable purposes and on this ground the exemption is sought for.

A copy of the Neroopa (ನೆರೂಪ) granted by His Highness the late Maharaja Sree Krishnaraja Wodiyar Bahadur on 24th January 1831 is also submitted from which it may kindly be seen that similar exemption from taxation was granted for buildings belonging to the Mutt at Melkot.

I have the honour to be,
Sir,
Your most obedient servant,

Hon: Superintendent,

No 2870

The Palace, Mysore
25/26th February 1925.

From

The Private Secretary
to His Highness the Maharaja of
Mysore

To The President
City Municipal Council,
Mysore

Sir

I have the honour to be directed to request information as to the amount payable annually to the Municipality by the Mutt on the Subbarayan Tank, Devaraj Road, Chamaraja Pet, Mysore, in connection with the Mutt claim to exemption from taxation on the property on the ground that it is utilised by it for charitable purposes. It is also desired to know the honour suggestion to belong to the Mutt and is used by the Mutt disciples when they visit the palace from what parts and what portions of shares assigned

by Mr. T. Servants who Contemplate
Pilgrimage on Mr. Mutthiah-for want
of sufficient accommodation therein

Under the Circumstances
stated by the Hon'ble I shall glad
to know if the proposal by Cannot be
exempted from Municipal Taxation
so long as no Lane exists for the
passage Merchants above

I have the honorable
Sir,
your most obedient Servant
(Sd) S. P. Rajagopalachari
for Municipal Secretary

No 2891.

Copy forwarded to Mr
Agent Sri Ramakrishna Mutt Mylapore
for information in reference to
his letter No. 299, of the 25

(Sd) S. P. Rajagopalachari
Chief Municipal Secretary

(True Copy)

Illegible
Illegible
Illegible

App. [illegible] VI G1.]

SUBJECT

Section Mul
File No. 25.25
Serial No. 2

Diary No. of letter replied to 62

No. L 928

Official Memorandum

General and Revenue Secretariat
( )
, the 192

Date of issue 10/8/25

Signed by 2nd T.K.S.

The accompanying petition registered no 6 of 3.7.1925 received at the General Revenue Secretariat from the Hony Lupsit, Secy Parakala Swamy Mutt, Alipore praying that the Mutt's Dharmasala located in the Dewan's Road, Alipore may be exempted from Municipal Taxation is forwarded with Compliments together with its enclosures to the Municipal of Alipore for favour of report.

By order

Asst Secy to the Govt

1 (6 Petitions returned herewith)

List of enclosures

Copied by

Examined by

16

No. 419 08269

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE.
Dated 17th August 1925.
18

FROM

N. MADHAVA RAU, ESQUIRE, B.A., B.L.,
President, City Municipal Council,
Mysore.

REVENUE SEC 13124

SELF GOVT

The Secretary to the Government of
H.H.the Maharaja of Mysore,
Local & Legislative Departments,
Bangalore.

M 29 - 25 - 3

I have the honour to acknowledge receipt of your Memorandum No.L.928/Ml.27-25-2 dated 10th inst. calling for a report on the petition received from the Honorary Superintendent of Sri Parakala swami Mutha, Mysore, for exempting the Dharmasala belonging to the Mutha in Dewan's Road from payment of Municipal taxes. On a similar application received in this Office through the Huzur Secretary, the question was considered by the Managing committee ~~here~~ who was of opinion that as the building in question was admittedly used for residential purposes no exemption was possible and the Huzur Secretary was informed accordingly. Section 58 of the Municipal Regulation expressly lays down that exemption is to be given only for buildings "used for charitable, but not residential purposes".

The Nirupa said to have been granted by H.H.the late Maharaja Sri Krishnarajendra Wodeyar Bahadur in 1831 for certain buildings belonging to the Mutha at Melkote seems to have no bearing on the question now under consideration.

I have the honour to be,
Sir,
Your most obedient servant,

N. Madhava Rau
PRESIDENT.

GVR

App.F.VI Gl.] B650

SUBJECT

Diary No. of letter replied to 1312

General and Revenue Secretariat
(L.S.)
, the 192

Date of issue 5.9.25

Signed by Dy. T. C. S.

List of enclosures

Copied by

Examined by

Section Jud
File No. 27-25
Serial No. 4

No. d 1755

To The Pr. City Civil Judge
Lei.

I am directed to forward
herewith for your information and
disposal the original petition with its
enclosures received from the
Tahasildar Incharge Court of
the Sub Collector Tiruvallur Thiru-
vallore and forwarded to
you for a report with the
office memo No L 9 28/Jud
27-25-2 dated 10.8.1925
& the same may be returned back with your
letter No 4198 to Sub Collector etc
17/8 to 31/8/25.

HK 31/8/25

BOB 2/9/25 for Secy

over

No: 119

11541

GENERAL & REVENUE SECRETARIAT. 1667 L 1-5 SEP LOCAL SELF GOVT. BRANCH

& RFT. Br. 4. SEP. 1925 D. SECTION

2 September 1925

From

Honorary Superintendent,
Sree Parakalaswami Mutt,
Mysore

To

The Secretary to the Government,
Local & Legislative Department,
Bangalore

Sir,

In Continuation of my letter No: 608 of the 28th June 1925, regarding the assessment of municipal tax on the Mutt's Dharma-Sala at Mysore, I have the honour to state that (i) the Dharmasala in question is not used for residential purpose nor is any rent being collected from those who occupy it. But some of the poor & lowpaid servants of the Mutt when they come to Mysore occupy it temporarily. It is a part of the Mutt (ii) As there is no accommodation in the mutt itself, the servants who work in the mutt are occupying it.

It is entirely devoted to charitable (iii)
purposes and is used on Ceremonial
occasions for accommodating visitors
to the Mutt.

I may further add that though the
building in question has been in existence
for over 30 years the Municipality has
not claimed the land before nor has (iv)
any land been paid during the last
30 years

I have the honourable,
Sir,
Your most obedient Servant,

Honorary Superintendent

D 608
928
131

20

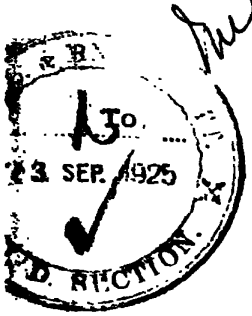
No. 7214
Con 6

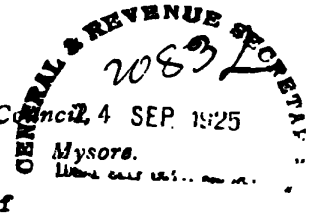
OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE.
Dated 18th September 1925.

21

FROM

N. MADHAVA RAU, ESQUIRE, B.A., B.L.,
President, City Municipal Council, Mysore.





The Secretary to the Government of
His Highness the Maharaja of Mysore,
(Local & Legislative Departments)
Bangalore.

M 27-25-6

SIR,

With reference to your letter No.L.1755-Ml.27-25-4 dated 5th instant, I have the honour to return herewith the original petition with its enclosures in regard to the exemption of Dharmasala belonging to the Sri Parakalaswami Mutt in Dewan's Road from payment of Municipal taxes, received with your office Memo No.L.928/Ml.27-25-2 dated 10th August 1925.

I have the honour to be,
Sir,
Your most obedient servant,

M. Madhava Rau

President.

SSR.

[App.F.VI-G1.] B650

SUBJECT.....

Section Mc

File No. 29 - 25

Serial No. 18

Diary No. of letter replied to 2583

No. L- 4132

General and Revenue Secretariat

(L.S.)

, the 192

To The principal collector

Dear Sir

Date of issue 8/12/25

Signed by for R. N. [illegible]

With reference to correspondence ending with your letter No 4114 dated 15. 8. 1924 stating that the Municipal Council are of opinion that the Dharma Sala Building belonging to the Sri parakalaswami Mutt at ellysore, could not be exempted from taxation. I am directed to state as follows:-

List of enclosures.....

Copied by

Examined by

From the records of the case it is seen that the Dharma Sala belonging to the Mutt is

over

used by the Scholars of the Hostel and also by the Visitors thereto on ceremonial occasions. The question is whether under the circumstances the Dharmasala can be considered as one used for residential purposes within the meaning of proviso (a) to Section 59 of the Municipal Regulation, wherein the class building is or used for charitable but not for residential purposes.

The word "residence" connotes continuance in a given place. Hence temporary occupation by Scholars of the Hostel and by Visitors to the Hostel, can not be said to be "for residential purposes" within the meaning of proviso (a) to Section 59.

In the present case the building is a

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

Dharmsala built for use by visitors, is used for charitable purposes and is not used as a [illegible] abode of the [illegible] of [illegible].

In these circumstances I consider that the Dharmsala in question is not liable to be taxed.

Yours [illegible],

[illegible]